



State of Michigan  
LICENSING AND REGULATORY AFFAIRS  
UNEMPLOYMENT INSURANCE AGENCY  
Tax Office  
P.O. Box 8068  
Royal Oak, Michigan 48068-8068  
[www.michigan.gov/uia](http://www.michigan.gov/uia)



## Report and Agreement on Partial Transfer of Business Certification

UIA Employer Account Number \_\_\_\_\_

Mail Date \_\_\_\_\_

Section 22 of the Michigan Employment Security Act reads in part:

(a) If an employer subject to this Act transfers subsequent to June 30, 1954 any of the assets of his business by any means otherwise than in the ordinary course of trade, such transfer shall be deemed a "transfer of business" for the purpose of this section.

(b) Notwithstanding the provisions of subsection (a), a transfer of assets to a transferee which involves less than 75% of transferor's assets shall not be deemed a transfer of business unless all of the following occur:

- (1) The Agency is notified of the transfer of assets by the transferor or transferee within 30 days after the end of the quarter in which the transfer occurred.
- (2) The Agency receives within 30 days after the request therefor a written approval by the transferor and transferee of a rating account transfer determined in accordance with provisions of subsection (d) (of this section).
- (3) In the case of a transferee who elects under Section 25 to become subject as of the transfer date, the Agency receives the election within 30 days after the mailing of a notice of his right to elect.

Because the Agency has received timely notification indicating that you (the transferor) transferred less than 75% of your assets to the individual, individuals or other legal entity (the transferee), the initial requirement to effect a partial rating account transfer has been met [Section 22(b)(1)].

To comply with the provisions of Section 22(b)(2) and (b)(3), the Agency must have authorization from both you (the transferor) and the transferee that a partial rating account transfer has been agreed upon. Your signatures in the spaces provided below are certification to the Agency that:

- (1) The transferee has used the assets acquired from you (the transferor) in the continuation of part of your business operation;
- (2) The payroll information requested on the reverse of this report is correct to the best of your knowledge and should be used to determine the amount of money which will be deducted from your rating account and credited to the transferee's account;
- (3) The transferee, if not a liable employer on the date of transfer, is electing to become a liable employer under Section 25 of the Act, effective as of the date of transfer, for the purpose of obtaining a partial rating account transfer; and lastly,
- (4) That you (the transferor) and the transferee have agreed to this partial account transfer.

### TRANSFEROR

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

### TRANSFEE

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Instructions and Worksheet

1. Enter the total (gross) and taxable wages paid by you during the 4 completed calendar quarters preceding the transfer date. (Total wages represent the gross amount paid each employee. Taxable wages represent the wages on which contributions were payable.) Any figures which we have entered were taken from our records. If not correct, explain fully when you submit this report.

Qtr. \_\_\_\_\_ Yr. \_\_\_\_\_

Qtr. \_\_\_\_\_ Yr. \_\_\_\_\_

Qtr. \_\_\_\_\_ Yr. \_\_\_\_\_

Qtr. \_\_\_\_\_ Yr. \_\_\_\_\_

Total     \$ \_\_\_\_\_ + Total     \$ \_\_\_\_\_ + Total     \$ \_\_\_\_\_ + Total     \$ \_\_\_\_\_ = Total     \$ \_\_\_\_\_

Taxable   \$ \_\_\_\_\_ + Taxable   \$ \_\_\_\_\_ + Taxable   \$ \_\_\_\_\_ + Taxable   \$ \_\_\_\_\_ = Taxable   \$ \_\_\_\_\_

2. Enter the portion of above wages allocatable to the transferred portion of the business. (In determining the figures to be entered, include all of the wages paid to employees who performed all of their services in connection with the transferred portion of the business, during the 4 calendar quarters indicated, whether they were employed on the transfer date or had been separated at some prior time. Include a proportionate percent of the wages of employees who performed some but not all of their services for the transferred portion. You may use the space provided in the table below to accumulate the amounts required.)

Qtr. \_\_\_\_\_ Yr. \_\_\_\_\_

Qtr. \_\_\_\_\_ Yr. \_\_\_\_\_

Qtr. \_\_\_\_\_ Yr. \_\_\_\_\_

Qtr. \_\_\_\_\_ Yr. \_\_\_\_\_

Total     \$ \_\_\_\_\_ + Total     \$ \_\_\_\_\_ + Total     \$ \_\_\_\_\_ + Total     \$ \_\_\_\_\_ = Total     \$ \_\_\_\_\_

Taxable   \$ \_\_\_\_\_ + Taxable   \$ \_\_\_\_\_ + Taxable   \$ \_\_\_\_\_ + Taxable   \$ \_\_\_\_\_ = Taxable   \$ \_\_\_\_\_

3. Enter the total and taxable wages paid from the beginning of the quarter in which the transfer occurred to the transfer date which is allocatable to the transferred portion of the business. (Item 3 need not be answered if the transfer occurred on March 31, June 30, September 30 or December 31 of any year.)

Total     \$ \_\_\_\_\_

Taxable   \$ \_\_\_\_\_

4. In Section A below, list the name, Social Security Number and percent of time spent by each employee who performed services in connection with the transferred portion of the business during the 4 completed quarters preceding the transfer date and during the portion of the calendar quarter, if any, in which the transfer occurred (Attach additional sheets if necessary – computer printouts are acceptable). Section B is optional. However, you may find it useful in completing the wage totals required under Items 2 and 3.

A. This portion MUST be completed.			B. This portion is OPTIONAL.							
NAME	S.S. NUMBER	% OF TIME	Qtr. _____ Yr. _____		Qtr. _____ Yr. _____		Qtr. _____ Yr. _____		Qtr. _____ Yr. _____	
			TOTAL	TAXABLE	TOTAL	TAXABLE	TOTAL	TAXABLE	TOTAL	TAX-
TOTALS – Transfer to Item 2			\$	\$	\$	\$	\$	\$	\$	\$